ID: CCA_2010110308041757 Number: **201049038**

Office:

UILC: 167.10-00

Release Date: 12/10/2010

From:

Sent: Wednesday, November 03, 2010 8:04:21 AM

To: Cc:

Subject: RE:

Hi . I am assigning this to who worked on this case previously. He will be focusing on the second question.

As to the first question, the answer is "yes." Under section 1.167(a)-8(a), the term "retirement" means the permanent withdrawal of depreciable property from use in the trade or business or in the production of income. This definition applies to any depreciable property, including section 1250 property.